

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 02-1697

TAE M. KIM; YOUNG J. KIM,

Petitioners - Appellants,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 01-1448)

Submitted: October 24, 2002

Decided: October 30, 2002

Before WIDENER, MICHAEL, and MOTZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Tae M. Kim, Young J. Kim, Appellants Pro Se. Jonathan Samuel Cohen,
Anthony Thomas Sheehan, UNITED STATES DEPARTMENT OF JUSTICE,
Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Tae M. Kim and Young J. Kim appeal from the tax court's orders: (1) granting summary judgment to the Commissioner on the Kims' action seeking recovery of administrative costs under 26 U.S.C. § 7430(f)(2) (2000) and (2) denying their motion for reconsideration. Our review of the record and the tax court's opinions discloses no reversible error. Accordingly, we affirm on the reasoning of the tax court. See Kim v. Commissioner, Tax Ct. No. 01-1448 (U.S. Tax Ct. Feb. 21, 2002; Mar. 26, 2002). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED